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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1992-1993*

PART VIII. COMMON SUPPORT SERVICES

Section 33. Administration and management

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* The present document contains section 33C of the proposed programme budget for the biennium 1992-1993. The complete proposed programme budget will subsequently be issued in final printed form as Official Records of the General Assembly, Forty-sixth Session, Supplement No. 6 (A/46/6/Rev.1).

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SECTION 33C. OFFICE OF PROGRAMME PLANNING, BUDGET AND FINANCE

OVERVIEW

TABLE 33C.1. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

DIRECT COSTS

(1) Regular budget

1990-1991 appropriation	Estimated additional requirements at revised 1991 rates				Total requirements at revised 1991 rates	Inflation in 1992 and 1993		1992-1993 estimates
	Revaluation of 1990-1991 resource base		Resource growth					
	$	%	$	%	$	$	%	
22 599.5	955.0	4.2	192.0	0.8	23 746.5	1 420.1	5.9	25 166.6

Analysis of real growth (at revised 1991 rates)

(1) Total revalued 1990-1991 resource base	Resource growth				Rate of real growth (5) over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
23 554.5	192.0	-	28.6	220.6	0.9%

TABLE 33C.1 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
Support to extrabudgetary administrative structures	3 227.0	3 519.8
(ii) Extrabudgetary programmes		
Support to extrabudgetary substantive activities	1 264.2	1 447.4
Technical cooperation reimbursement resources	3 144.3	3 646.9
Peace-keeping operations	2 126.1	2 640.8
Total (a)	9 761.6	11 254.9
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	9 761.6	11 254.9

Total, direct costs	36 421.5

TABLE 33C.2. ANALYSIS OF REVALUED 1990-1991 RESOURCE BASE (AT REVISED 1991 RATE)

(Thousands of United States dollars)

	1990-1991 appropriation (1)	Non-recurrent 1990-1991 items (2)	Additional requirements: Delayed impact of 1990-1991 growth: Established posts (3)	Additional requirements: Delayed impact of 1990-1991 growth: Other objects of expenditure (4)	Additional requirements: Recosting at revised 1991 rates: Established posts (5)	Additional requirements: Recosting at revised 1991 rates: Other objects of expenditure (6)	Additional requirements: Special adjustments (7)	Additional requirements: Total (8)	Net additional requirements (9) (8)-(2)	Total revalued 1990-1991 resource base (10) (1)+(9)
C. Office of Programme Planning, Budget and Finance										
A. Executive direction and management	1 035.7	-	-	-	32.9	10.8	-	43.7	43.7	1 079.4
B. Programme of work										
1. Financial management and control systems	2 771.4	35.4	-	-	122.8	1.7	-	124.5	89.1	2 860.5
2. Contributions assessment and processing a/	-	-	-	-	-	-	-	-	-	-
3. Financial accounting and reporting activities	8 235.5	-	-	-	358.3	7.3	-	365.6	365.6	8 601.1
4. Treasury services	1 019.3	-	-	-	47.3	1.4	-	48.7	48.7	1 068.0
5. Programme planning, budgeting and monitoring	6 276.6	53.3	-	-	295.2	6.0	-	301.2	247.9	6 524.5
6. Financial services relating to peace-keeping matters a/	-	-	-	-	-	-	-	-	-	-

TABLE 33C.2 (continued)

	1990-1991 appropriation (1)	Non-recurrent 1990-1991 items (2)	Additional requirements: Delayed impact of 1990-1991 growth: Established posts (3)	Additional requirements: Delayed impact of 1990-1991 growth: Other objects of expenditure (4)	Additional requirements: Recosting at revised 1991 rates: Established posts (5)	Additional requirements: Recosting at revised 1991 rates: Other objects of expenditure (6)	Additional requirements: Special adjustments (7)	Additional requirements: Total (8)	Net additional requirements (9) (8)-(2)	Total revalued 1990-1991 resource base (10) (1)+(9)
7. Evaluation and management advisory services	3 261.0	-	-	-	155.4	4.6	-	160.0	160.0	3 421.0
Total	22 599.5	88.7	-	-	1 011.9	31.8	-	1 043.7	955.0	23 554.5

a/ Resources for these two subprogrammes are consolidated under subprogramme 1, Financial management and control systems.

TABLE 33C.3. REGULAR BUDGET, DIRECT COSTS: SUMMARY OF 1992-1993 REQUIREMENTS AND RATES OF REAL GROWTH

(Thousands of United States dollars)

	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates	Rate of real growth %
C. Office of Programme Planning, Budget and Finance							
A. Executive direction and management	1 035.7	43.7	40.2	1 119.6	73.5	1 193.1	3.7
B. Programme of work							
1. Financial management and control systems	2 771.4	89.1	92.2	2 952.7	181.1	3 133.8	4.2
2. Contributions assessment and processing a/	-	-	-	-	-	-	-
3. Financial accounting and reporting activities	8 235.5	365.6	32.2	8 633.3	550.3	9 183.6	0.3
4. Treasury services	1 019.3	48.7	4.2	1 072.2	60.7	1 132.9	0.3
5. Programme planning, budgeting and monitoring	6 276.6	247.9	46.0	6 570.5	366.3	6 936.8	0.7
6. Financial services relating to peace-keeping matters a/	-	-	-	-	-	-	-
7. Evaluation and management advisory services	3 261.0	160.0	(22.8)	3 398.2	188.2	3 586.4	(0.6)
Total	22 599.5	955.0	192.0	23 746.5	1 420.1	25 166.6	0.9

a/ Resources for these two subprogrammes are consolidated under subprogramme 1, Financial management and control systems.

TABLE 33C.4. REGULAR BUDGET, DIRECT COSTS: SUMMARY OF 1992-1993 REQUIREMENTS AND RATES OF REAL GROWTH, BY OBJECT OF EXPENDITURE

(Thousands of United States dollars)

Objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates	Rate of real growth %
Established posts	15 452.3	728.9	121.6	16 302.8	953.4	17 256.2	0.8
General temporary assistance	67.2	2.4	9.9	79.5	6.5	86.0	14.2
Consultants	68.2	1.8	(24.6)	45.4	3.7	49.1	(35.1)
Overtime	128.1	4.9	10.0	143.0	11.9	154.9	7.5
Common staff costs	5 946.4	283.0	46.6	6 276.0	371.3	6 647.3	0.8
Representation allowances	10.8	-	-	10.8	-	10.8	-
Travel of staff	156.1	4.6	8.5	169.2	13.7	182.9	5.2
External printing and binding	89.3	2.2	-	91.5	7.6	99.1	-
Rental and maintenance of office automation equipment	465.0	12.5	-	477.5	39.6	517.1	-
Communications	28.9	0.7	-	29.6	2.4	32.0	-
Official functions	4.6	0.2	-	4.8	0.4	5.2	-
Supplies and materials	-	-	20.0	20.0	1.6	21.6	-
Replacement of office automation equipment	182.6	(86.2)	-	96.4	8.0	104.4	-
Total	22 599.5	955.0	192.0	23 746.5	1 420.1	25 166.6	0.9

TABLE 33C.5. POST REQUIREMENTS

Organizational unit: Office of Programme Planning, Budget and Finance

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
ASG	1	1	-	-	-	-	1	1
D-2	4	4	-	-	-	-	4	4
D-1	7	8	-	-	1	1	8	9
P-5	14	14	-	-	7	7	21	21
P-4	22	22	-	-	12	12	34	34
P-3	20	19	-	-	11	11	31	30
P-2/1	13	13	-	-	3	3	16	16
Total	81	81	-	-	34	34	115	115
General Service category								
Principal level	6	7	-	-	7	7	13	14
Other levels	90	90	-	-	43	45	133	135
Total	96	97	-	-	50	52	146	149
Grand total	177	178	-	-	84	86	261	264

33C.1 The Office of Programme Planning, Budget and Finance is responsible for the implementation of Programme 42, Programme planning, budget and finance, of Major Programme X, Administrative services, of the medium-term plan for the period 1992-1997 (A/45/6/Rev.1). The main objective of this programme is the implementation and the adaptation of an integrated system of programme planning, budgeting, monitoring and evaluation so as to ensure that the activities of the United Nations are carried out in accordance with the legislative mandates and priorities adopted by Member States and with maximum regard for efficiency and effectiveness.

33C.2 The programme of work for the biennium 1992-1993 of the Office will continue to be guided by the Financial Regulations and Rules of the United Nations, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, as well as by resolutions adopted annually by the General Assembly on administrative, financial and budgetary questions.

33C.3 The estimated percentage distribution of the total resources of the Office in 1992-1993 would be as follows:

	Regular budget	Extrabudgetary
	(percentage)	
1. Executive direction and management	4.7	2.0
2. Programme of work		
Subprogrammes:		
1. Financial management and control systems	12.5	28.8
2. Contributions assessment and processing	a/	a/
3. Financial accounting and reporting activities	36.5	52.0
4. Treasury services	4.5	5.9
5.* Programme planning, budgeting and monitoring	27.6	9.1
6.* Financial services relating to peace-keeping matters	a/	a/
7. Evaluation and management advisory services	14.2	2.2
Total	100.0	100.0

* High priority.

a/ Resource for these two subprogrammes are consolidated under subprogramme 1, Financial management and control systems.

33C.4 The correlation between the programme structure for Programme 42 of the medium-term plan for 1992-1997 and the organizational structure within the Office of Programme Planning, Budget and Finance is summarized in the following table:

	Implemented by
Executive direction and management	Office of the Assistant Secretary-General (Controller)
Subprogrammes:	
1. Financial management and control systems	Financial Management and Control Division
2. Contributions assessment and processing	Financial Management and Control Division
3. Financial accounting and reporting activities	Accounts Division
4. Treasury services	Treasury
5. Programme planning, budgeting and monitoring	Programme Planning and Budget Division
6. Financial services relating to peace-keeping matters	Financial Management and Control Division
7. Evaluation and management advisory services	Evaluation and Management Services Division

A. Executive direction and management

TABLE 33C.6. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates
Established posts	506.3	23.7	-	530.0	30.6	560.6
General temporary assistance	67.2	2.4	9.9	79.5	6.5	86.0
Consultants	21.9	0.5	(8.8)	13.6	1.1	14.7
Overtime	128.1	4.9	10.0	143.0	11.9	154.9
Common staff costs	195.0	9.2	-	204.2	11.7	215.9
Representation allowances	6.0	-	-	6.0	-	6.0
Travel of staff	27.8	0.8	9.1	37.7	3.0	40.7
Rental and maintenance of office equipment	40.5	1.1	-	41.6	3.5	45.1
Communications	28.9	0.7	-	29.6	2.4	32.0
Official functions	3.5	0.1	-	3.6	0.3	3.9
Supplies and materials	-	-	20.0	20.0	1.6	21.6
Replacement of office automation equipment	10.5	0.3	-	10.8	0.9	11.7
Total	1 035.7	43.7	40.2	1 119.6	73.5	1 193.1

TABLE 33C.6 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
Support to extrabudgetary administrative structures	196.3	231.4
Total (a)	196.3	231.4
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	196.3	231.4
Total		1 424.5

TABLE 33C.7. POST REQUIREMENTS

Executive direction and management

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
ASG	1	1	-	-	-	-	1	1
P-5	1	1	-	-	1	1	2	2
Total	2	2	-	-	1 a/	1 a/	3	3
General Service category								
Other levels	3	3	-	-	-	-	3	3
Total	3	3	-	-	-	-	3	3
Grand total	5	5	-	-	1 a/	1 a/	6	6

a/ Reimbursement of services in support of extrabudgetary administrative structures.

A. Executive direction and management

33C.5 The Office of the Assistant Secretary-General (Controller) provides the overall direction, policy, management and coordination of the programmes and staff of the Office of Programme Planning, Budget and Finance. Under delegation of authority from the Under-Secretary-General for Administration and Management, it is responsible for administering and ensuring compliance with the Financial Regulations and Rules, as well as the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME Rules/1 (1987)) of the United Nations.

Resource requirements (at revised 1991 rates)

General temporary assistance

33C.6 The estimated requirements under this heading ($79,500), reflecting a growth of $9,900, would provide for maternity and sick leave replacements for the Office of Programme Planning, Budget and Finance as a whole. The resource growth proposed is based on past expenditure experience.

Consultants

33C.7 A provision of $13,600, involving a negative growth of $8,800, would cover the cost of hiring outside expertise in the areas of financial management and control, programme planning, budget and monitoring. The negative growth proposed is based on the proposed programme of work of the Office.

Overtime

33C.8 Estimated resources totalling $143,000, reflecting a growth of $10,000, are proposed to cover overtime requirements for the Office as a whole, in particular during sessions of the General Assembly, the preparation of the programme budget and the end-of-year closing of the accounts. The growth proposed is due mainly to past expenditure experience.

Travel of staff

33C.9 A provision of $37,700 is requested for the Assistant Secretary-General and his designated representatives to undertake travel related to the functions of the Office. The growth proposed ($9,100) is due to past experience and to the projected increase in the number of trips to be taken by the Controller in the next biennium.

Rental and maintenance of office equipment

33C.10 The estimated requirements under this heading ($41,600), involving no growth, relate to the maintenace of existing office automation equipment, facsimile machines and other office equipment in the Office of the Assistant Secretary-General.

Communications

33C.11 The amount proposed under this heading ($29,600) would cover the requirements of the entire Office in respect of long-distance telephone calls, facsimile transmissions and other related communication expenses.

Supplies and materials

33C.12 A new provision of $20,000 is proposed to cover the cost of office automation supplies for the Office as a whole. No provision was made in the previous bienniums for this item.

Replacement of office automation equipment

33C.13 The estimated requirements of $10,800 relate to the replacement of existing office automation equipment in the Office of the Assistant Secretary-General.

B. Programme of work:

1. Financial management and control systems;
2. Contributions assessment and processing;
6. Financial services relating to peace-keeping matters

TABLE 33C.8. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates		Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates
		Revaluation of 1990-1991 resource base	Resource growth			
Established posts	1 925.3	88.5	65.0	2 078.8	126.1	2 204.9
Common staff costs	740.7	34.3	25.0	800.0	49.0	849.0
Representation allowances	1.2	-	-	1.2	-	1.2
Travel of staff	11.9	0.3	2.2	14.4	1.1	15.5
Rental and maintenance of office automation equipment	31.0	0.8	-	31.8	2.7	34.5
Replacement of office automation equipment	61.3	(34.8)	-	26.5	2.2	28.7
Total	2 771.4	89.1	92.2	2 952.7	181.1	3 133.8

TABLE 33C.8 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
Support to extrabudgetary administrative structures	742.4	852.0
(ii) Extrabudgetary programmes		
Support to extrabudgetary substantive activities	219.4	252.8
Technical cooperation reimbursement resources	412.5	482.8
Peace-keeping operations	1 409.7	1 636.4
Total (a)	2 784.0	3 224.0
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	2 784.0	3 224.0
Total		6 357.8

TABLE 33.9. POST REQUIREMENTS

B. Programme of work:

1. Financial management and control systems
2. Contributions assessment and processing
6. Financial services relating to peace-keeping matters

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	1	1	-	-	1	1	2	2
P-5	2	2	-	-	2	2	4	4
P-4	2	2	-	-	5	5	7	7
P-3	1	1	-	-	3	3	4	4
P-2/1	2	2	-	-	1	1	3	3
Total	9	9	-	-	12	12	21	21
General Service category								
Principal level	-	1	-	-	-	-	-	1
Other levels	14	14	-	-	10	10	24	24
Total	14	15	-	-	10	10	24	25
Grand total	23	24	-	-	22 a/	22 a/	45	46

a/ Reimbursement of services in support of technical cooperation activities: one D-1 post and one P-5 post; reimbursement of services in support of extrabudgetary administrative structures: one P-4, one P-3, one P-2/1 and four General Service (Other level) posts; reimbursement of services in support of extrabudgetary substantive activities: one P-3 and one General Service (Other level) posts; reimbursement of services in support of peace-keeping operations: one P-5, four P-4, one P-3 and five General Service posts (Other level).

B. Programme of work

Subprogramme 1. Financial management and control systems

33C.14 The activities of this subprogramme are implemented by the Financial Management and Control Division. Existing financial policies, procedures and control systems will be reviewed and updated as necessary, and the coordination of their installation at all United Nations offices will be carried out. Coordination and supervision of all health, life, property and liability insurance activities of the Organization will continue.

Activities:

1. Parliamentary services

Parliamentary documentation: annual reports of the Secretary-General to the General Assembly on: financial reports and audited financial statements, and reports of the Board of Auditors; standards and accommodation for air travel; current financial crisis of the United Nations; and financial emergency of the United Nations.

2. Financial management and control systems

(a) Improvement of existing financial policies and control systems;

(b) Preparation of policy papers for review by the Advisory Committee on Administrative and Budgetary Questions and the General Assembly;

(c) Cooperation with other organizations of the United Nations system to exchange views and ensure a common approach;

(d) Monitoring the financial situation of the Organization, particularly with respect to the cash flow situation, and developing strategies to deal with related problems;

(e) Review reports by the internal and external auditors, follow up on audit observations and control;

(f) Report on travel entitlements of United Nations officials;

(g) Management and coordination of all life, health, property and liability insurance activities;

(h) Studying of alternative insurance plan structures as needed in the light of developments in the world-wide insurance markets;

(i) Provision of secretariat services to the United Nations Claims Board and the Advisory Board on Compensation Claims.

Subprogramme 2. Contributions assessment and processing

33C.15 During the biennium 1992-1993, the Contributions Section (Financial Management and Control Division), which implements the activities of this subprogramme, will continue to seek the timely payment of assessed and voluntary contributions by Member States.

Activities:

1. Parliamentary services

Substantive services: substantive servicing to the annual sessions of the Committee on Contributions.

2. Published material

Technical material: monthly report on status of contributions; assessment of contributions of Member States to the United Nations regular budget and for the financing of peace-keeping operations (seven in 1992 and seven in 1993); and assessment of contributions by non-member States for their participation in United Nations activities (1992 and 1993).

3. Contributions services

(a) Preparation of studies and reports on the scale of assessments;

(b) Provision of support to pledging conferences for a variety of United Nations activities;

(c) Processing of assessed and voluntary contributions and monitoring the status of contributions.

Subprogramme 6. Financial services relating to peace-keeping matters

33C.16 Activities of this subprogramme are carried out by the Unit for Peace-Keeping Matters and Special Assignments (Financial Management and Control Division). Efforts will continue to be made by the Unit to improve the financial management techniques with a view to ensuring that peace-keeping operations are administered with maximum efficiency and economy, and to facilitate the monitoring of peace-keeping budgets and other financial data relating to peace-keeping.

Activities:

1. Parliamentary services

Parliamentary documentation: reports of the Secretary-General to the General Assembly on the financing of the United Nations Disengagement Observer Force (UNDOF), the United Nations Interim Force in Lebanon (UNIFIL), the United Nations Iran-Iraq Military Observer Group (UNIIMOG), the United Nations Angola Verification Mission (UNAVEM), the United Nations Iraq-Kuwait Observation Mission (UNIKOM), the United Nations Mission for Referendum in Western Sahara (MINURSO), the United Nations Observer Group in Central America (ONUCA) and other peace-keeping operations that might be approved by the Security Council; reports to the General Assembly on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations; sections of reports of the Secretary-General to the Security Council on the financing of all peace-keeping operations (as required), including the United Nations Peace-keeping Force in Cyprus (UNFICYP).

2. Financial services relating to peace-keeping matters

(a) Budget formulation: review and analysis of cost estimates for the financing of peace-keeping operations; review of proposals to be financed from the trust funds established for peace-keeping/peace-making operations; and review of the support account for peace-keeping operations and General Assembly resolutions governing unforeseen and extraordinary expenses;

(b) Budgetary control: issuance of mandatory allotments and staffing table authorizations; and review of monthly statements of expenditures in respect of all peace-keeping operations and the support account for peace-keeping operations;

(c) Monitoring of financial status: review and analysis of the financial status in peace-keeping and mission special accounts and determination of the amounts needed for operational and backstopping costs, as required; monthly determination of the amounts payable to each troop-contributing Government and issuance of authorizations and/or guidelines for other payments to each Government providing troops or logistic support to peace-keeping and other missions;

(d) Liaison with troop-contributing Governments: discussions with Governments, including the troop-contributing Governments, on the financial status and its implications thereof on the respective peace-keeping operations; negotiations with troop-contributing Governments in financial matters relating to peace-keeping operations;

(e) Rates of reimbursement formulation: review and analysis of data submitted periodically by troop-contributing Governments on the cost of providing national troops to peace-keeping and other missions; annual review and analysis of changes in inflation and currency exchange rates and its implications thereof on standard rates of reimbursement for troop costs and preparation of reports to the General Assembly on the review of the standard rates of reimbursement for troop costs.

Resource requirements (at revised 1991 rates)

Established post

33C.17 The establishment of a new post at the General Service (Other level) level is proposed in the Contributions Section of the Financial Management and Control Division in order to provide statistical services for the Committee on Contributions. This function has become essential for data compilation and analysis for the Committee on a continuing basis.

Reclassification of posts

33C.18 It is proposed to reclassify the post of the Benefits Supervisor of the Insurance Section of the Financial Management and Control Division from the General Service (Other level) level to the Principal level. As a result of the restructuring which the section has undergone, the functions of the supervisor have now taken on a new expanded scope.

Travel of staff

33C.19 A provision of $14,400, reflecting a resource growth of $2,200, is proposed to cover trips to be taken by the Deputy Controller to attend meetings in other duty stations on matters related to financial policies. The growth requested is due mainly to past experience.

Rental and maintenance of office automation equipment

33C.20 The estimated requirements of $31,800 relate to the maintenance of existing office automation equipment and the rental and maintenance of peripheral electronic data-processing devices connected with the mainframe, and cover requirements for the Financial Management and Control Division as a whole.

Replacement of office automation equipment

33C.21 A provision of $26,500 is proposed for the replacement of existing office automation equipment in the Division.

3. Financial accounting and reporting activities

TABLE 33C.10. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates
Established posts	5 743.1	258.3	23.2	6 024.6	378.4	6 403.0
Common staff costs	2 209.6	100.0	9.0	2 318.6	148.1	2 466.7
Representation allowances	1.2	-	-	1.2	-	1.2
Travel of staff	4.7	0.1	-	4.8	0.4	5.2
External printing and binding	68.0	1.7	-	69.7	5.8	75.5
Rental and maintenance of office automation equipment	192.8	5.1	-	197.9	16.3	214.2
Replacement of office automation equipment	16.1	0.4	-	16.5	1.3	17.8
Total	8 235.5	365.6	32.2	8 633.3	550.3	9 183.6

TABLE 33C.10 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
Support to extrabudgetary administrative structures	2 288.3	2 436.4
(ii) Extrabudgetary programmes		
Support to extrabudgetary substantive activities	80.1	87.8
Technical cooperation reimbursement resources	2 236.0	2 591.9
Peace-keeping operations	556.2	741.0
Total (a)	5 160.6	5 857.1
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	5 160.6	5 857.1
	Total	15 040.7

TABLE 33C.11. POST REQUIREMENTS

Financial accounting and reporting activities

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	1	1	-	-	-	-	1	1
P-5	2	2	-	-	2	2	4	4
P-4	5	6	-	-	7	7	12	13
P-3	9	8	-	-	6	6	15	14
P-2/1	8	8	-	-	-	-	8	8
Total	26	26	-	-	15	15	41	41
General Service category								
Principal level	3	3	-	-	7	7	10	10
Other level	47	47	-	-	24	25	71	72
Total	50	50	-	-	31	32	81	82
Grand total	76	76	-	-	46	47 a/	122	123

a/ Reimbursement of services in support of extrabudgetary administrative structures: one P-5, two P-4, three P-3, two General Service (Principal level) and 12 General Service (Other level) posts; reimbursement of services in support of extrabudgetary substantive activities: one General Service (Other level) post; reimbursement of services in support of technical cooperation activities: one P-5, three P-4, two P-3, five General Service (Principal level) and nine General Service (Other level) posts; reimbursement of services in support of peace-keeping operations: two P-4, one P-3, and two General Service (Other level) posts; reimbursement of services to the Economic and Social Commission for Western Asia: one General Service (Other level) post.

Subprogramme 3. Financial accounting and reporting activities

33C.22 Activities under this subprogramme are implemented by the Accounts Division. The Division will continue to record and maintain all accounts of the United Nations on a fund basis; control the collection of monies and assist in the monitoring of expenditures; ensure proper application of the Financial Regulations and Rules and established procedures relating to accounting matters; and to effect timely and accurate payments of financial obligations of the Organization.

Activities:

1. Parliamentary services

Parliamentary documentation: Financial reports of the Secretary-General to the General Assembly.

2. Published material

Technical material: semi-annual financial statements; monthly allotments; cash flow and budget performance reports; reports and statement of earnings, including annual pension fund reports and schedules; and semi-annual consolidated statements of income and expenditure for seven revenue-producing activities and five peace-keeping operations.

3. Financial accounting and reporting

(a) Financial accounts:

(i) Processing of various financial and accounting documents;

(ii) Recording the collection of monies and other receivables due to the Organization, amounting to approximately $800 million a year;

(iii) Reconciliation of bank accounts;

(iv) Remittances of funds to the various peace-keeping missions, regional commissions and information centres located throughout the world;

(b) Payments and disbursements:

(i) Payment of salaries and related allowances and other benefits to United Nations staff, consultants, individual contractors and United Nations fellows;

(ii) Processing of income tax reimbursements, travel claims and vendors' claims;

(iii) Maintenance and development of the computerized accounting and payroll systems and processing requests for programming services;

(iv) Maintenance of register of earnings and deductions register;

(c) Payroll system: design and implementation of integrated on-line systems and coordination of the accounting components of the Integrated Management Information System (IMIS).

Resource requirements (at revised 1991 rates)

Reclassification of posts

33C.23 It is proposed to reclassify the post of the Chief of the Income Tax Unit from the P-3 to the P-4 level, owing to the increased level of responsibility and the skill and knowledge required of the incumbent.

Travel of staff

33C.24 Estimated requirements of $4,800 are proposed for the Director of the Division for travel in order to achieve a better coordination of accounting and reporting procedures.

External printing and binding

33C.25 A provision of $69,700 is requested to cover the printing of forms necessary for the work of the Accounts Division and used by other offices as well.

Rental and maintenance of office automation equipment

33C.26 Requirements proposed under this heading ($197,900) relate to the maintenance of existing office automation equipment and the rental and maintenance of peripheral data-processing equipment used by the Division.

Replacement of office automation equipment

33C.27 The estimated requirements under this heading ($16,500) would provide for the acquisition and replacement of existing office automation equipment of the Accounts Division.

4. Treasury services

TABLE 33C.12. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates
Established posts	697.5	34.1	-	731.6	40.1	771.7
Common staff costs	268.4	13.2	-	281.6	15.7	297.3
Travel of staff	-	-	4.2	4.2	0.3	4.5
External printing and binding	19.2	0.5	-	19.7	1.6	21.3
Rental and maintenance of office automation equipment	27.4	0.7	-	28.1	2.4	30.5
Replacement of office automation equipment	6.8	0.2	-	7.0	0.6	7.6
Total	1 019.3	48.7	4.2	1 072.2	60.7	1 132.9

TABLE 33C.12 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
Support to extrabudgetary administrative structures	-	-
(ii) Extrabudgetary programmes		
Support to extrabudgetary substantive activities	274.5	311.2
Technical cooperation reimbursement resources	80.1	87.8
Peace-keeping operations	160.2	263.4
Total (a)	514.8	662.4
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	514.8	662.4
	Total	1 795.3

TABLE 33C.13. POST REQUIREMENTS

Treasury services

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
D-1	1	1	-	-	-	-	1	1
P-5	1	1	-	-	-	-	1	1
P-4	1	1	-	-	-	-	1	1
P-3	1	1	-	-	-	-	1	1
P-2/1	-	-	-	-	1	1	1	1
Total	4	4	-	-	1	1	5	5
General Service category								
Other levels	3	3	-	-	5	6	8	9
Total	3	3	-	-	5	6	8	9
Grand total	7	7	-	-	6	7 a/	13	14

a/ Reimbursement of services in support of extrabudgetary substantive activities: one P-2/1 and two General Service (Other level) posts; reimbursement of services in support of technical cooperation activities: one General Service (Other level) post; reimbursement of services in support of peace-keeping operations: three General Service (Other level) posts.

Subprogramme 4. Treasury services

33C.28 The activities of this subprogramme are carried out by the Treasury. The Treasury will continue to ensure the safe custody of the Organization's resources in providing treasury services for funds, such as the administration of bank accounts, the establishment of the United Nations operational rates of exchange, short-term investments and cash management. Emphasis will be placed on the increase of investment opportunities through closer monitoring of the cash flow.

Activities:

Treasury services

(a) Administration of treasury affairs:

(i) Administration of bank accounts in New York and away from Headquarters;

(ii) Establishment of United Nations operational rates of exchange: monitoring international currency exchange markets;

(iii) Short-term investments: daily monitoring of interest rates; planning for cash requirements for Headquarters and offices away from Headquarters; investing funds for periods of up to one year for the United Nations regular budget, peace-keeping operations, United Nations general trust funds, technical cooperation funds, the United Nations Environment Programme and other funds and economic commissions;

(b) Cash management: receiving and recording all payments, other than government contributions; effecting all disbursements under the responsibility of Headquarters; and maintaining liaison with banks.

Resource requirements (at revised 1991 rates)

Travel of staff

33C.29 A new provision of $4,200 is proposed to enable the Treasurer to travel with a view to harmonizing operations in the areas of cash management and short-term investments.

External printing and binding

33C.30 A provision of $19,700 is proposed to cover the cost of printing of cheques and receipt vouchers used by the Treasury.

Rental and maintenance of office automation equipment

33C.31 Estimated requirements of $28,100 are proposed for the maintenance of existing office automation equipment and the rental and maintenance of peripheral data-processing equipment of the Treasury.

Replacement of office automation equipment

33C.32 A provision of $7,000 is proposed for the replacement of existing office automation equipment.

5. Programme planning, budgeting and monitoring

TABLE 33C.14. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates
Established posts	4 337.4	212.4	33.4	4 583.2	250.4	4 833.6
Common staff costs	1 669.4	82.8	12.6	1 764.8	97.6	1 862.4
Representation allowances	1.2	-	-	1.2	-	1.2
Travel of staff	46.6	1.4	-	48.0	4.0	52.0
External printing and binding	2.1	-	-	2.1	0.2	2.3
Rental and maintenance of office automation equipment	148.9	4.1	-	153.0	12.6	165.6
Replacement of office automation equipment	71.0	(52.8)	-	18.2	1.5	19.7
Total	6 276.6	247.9	46.0	6 570.5	366.3	6 936.8

TABLE 33C.14 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
Support to extrabudgetary administrative structures	-	-
(ii) Extrabudgetary programmes		
Support to extrabudgetary substantive activities	690.2	795.6
Technical cooperation reimbursement resources	196.3	231.6
Peace-keeping operations	-	-
Total (a)	886.5	1 027.2
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	886.5	1 027.2
Total		7 964.0

TABLE 33C.15. POST REQUIREMENTS

Programme planning, budgeting and monitoring

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	2	3	-	-	-	-	2	3
P-5	5	5	-	-	2	2	7	7
P-4	9	8	-	-	-	-	9	8
P-3	7	7	-	-	1	1	8	8
P-2/1	3	3	-	-	1	1	4	4
Total	27	27	-	-	4	4	31	31
General Service category								
Principal level	1	1	-	-	-	-	1	1
Other levels	17	17	-	-	3	3	20	20
Total	18	18	-	-	3	3	21	21
Grand total	45	45	-	-	7	7 a/	52	52

a/ Reimbursement of services in support of extrabudgetary administrative activities: one P-5, one P-3, one P-2/1 and three General Service (Other level) posts; reimbursement of services in support of technical cooperation activities: one P-5 post.

Subprogramme 5. Programme planning, budgeting and monitoring

33C.33 The activities of this subprogramme are carried out by the Programme Planning and Budget Division. Aside from its overall responsibility for the preparation of the proposed programme budget for 1994-1995, the Division will continue to play a leading role in the preparation of the revisions to the medium-term plan for 1992-1997. At the same time, methodologies and procedures for programme budgeting, medium-term planning and programme performance monitoring will continue to be reviewed, improved and revised, if necessary.

Activities:

1. Parliamentary services

(a) Parliamentary documentation: revisions to the medium-term plan for the period 1992-1997 (1992); proposed programme budget for the biennium 1994-1995 (1993); proposed outline of the programme budget for the biennium 1994-1995 (1992); programme performance report for the biennium 1990-1991 (1992); budget performance reports for the biennium 1992-1993 (1992 and 1993); reports to the Fifth Committee of the General Assembly on the programme budgets for the bienniums (1992 and 1993); approved appropriations for the programme budget (1992); and reports to the General Assembly on administrative and budgetary matters, as required;

(b) Substantive services: Committee on Programme and Coordination (1992 and 1993); Fifth Committee of the General Assembly (1992 and 1993).

2. Published material

Technical material: approved appropriations for the programme budget (1992 and 1993); monthly incumbency reports and vacancy statistics; and list of certifying officers.

3. Programme planning, budgeting and monitoring

In addition to the work required for the preparation of the documentation and published material mentioned above, the Division's other activities include:

(a) Review of draft resolutions and decisions before the General Assembly, the Economic and Social Council, and their subsidiary bodies and preparation of statements of programme budget implications and revised statements; and review and analysis of cost plans for extrabudgetary financing;

(b) Issuance of authorizations, guidelines or instructions with a view to improving administrative and financial procedures and rationalizing the use of resources; review and analysis of trust fund proposals and agreements with contributors and the establishment of their terms of reference; review of programme budget implications of host-country agreements for meetings held away from established headquarters; review of draft reports to the General Assembly, the Economic and Social Council and their subsidiary bodies; issuance of allotment advices and staffing table authorizations; monitoring monthly statements of expenditure, review of proposals for revisions to allotment advices and preparation of requests for supplementary estimates; preparation of requests for authorization to incur unforeseen and extraordinary expenditures; and preparation of budget performance reports for the biennium 1992-1993;

(c) Maintenance and operation of computerized budget system and management of data structure, data input and system control; creation of standard cost tables; and control of staffing table and a certifying officers panel at Headquarters.

Resource requirements (at revised 1991 rates)

Reclassifications of posts

33C.34 Reclassifications of two posts are proposed as follows:

(a) Based on a proposed restructuring of the Programme Planning and Budget Division, whereby functions related to programme planning and monitoring will be brought under one service, it is proposed to reclassify a P-5 post to the D-1 level to accommodate the Chief of the new service;

(b) The reclassification of a P-4 post to the P-5 level is also proposed for the systems analyst of the Division, since the functions of the incumbent have now expanded to include supervising the operational aspect of the budget formulation system.

Travel of staff

33C.35 A provision of $48,000 is proposed to enable the Director and representatives of the Division to travel in connection with the preparation of the programme budget, issues related to the medium-term plan and monitoring; and for the attendance of one staff member at the summer sessions of the Economic and Social Council at Geneva.

External printing and binding

33C.36 Requirements estimated at $2,100 relate to the printing of forms related to work of the Division.

Rental and maintenance of office automation equipment

33C.37 A provision totalling $153,000 is requested for the maintenance of existing office automation equipment in the Division, as well as to the rental and maintenance of peripheral electronic data-processing devices connected to the mainframe.

Replacement of office automation equipment

33C.38 Estimated requirements of $18,200 under this heading relate to the replacement of existing office automation equipment of the Division.

7. Evaluation and management advisory services

TABLE 33C.16. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1990-1991 appropriation	Estimated additional requirements at revised 1991 rates: Revaluation of 1990-1991 resource base	Estimated additional requirements at revised 1991 rates: Resource growth	Total requirements at revised 1991 rates	Inflation in 1992 and 1993	1992-1993 estimates
Established posts	2 242.7	111.9	-	2 354.6	127.8	2 482.4
Consultants	46.3	1.3	(15.8)	31.8	2.6	34.4
Common staff costs	863.3	43.5	-	906.8	49.2	956.0
Representation allowances	1.2	-	-	1.2	-	1.2
Travel of staff	65.1	2.0	(7.0)	60.1	4.9	65.0
Rental and maintenance of office automation equipment	24.4	0.7	-	25.1	2.1	27.2
Official functions	1.1	0.1	-	1.2	0.1	1.3
Replacement of office automation equipment	16.9	0.5	-	17.4	1.5	18.9
Total	3 261.0	160.0	(22.8)	3 398.2	188.2	3 586.4

TABLE 33C.16 (continued)

(2) Extrabudgetary resources

	1990-1991 estimated expenditures	1992-1993 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
Support to extrabudgetary administrative structures	-	-
(ii) Extrabudgetary programmes		
Support to extrabudgetary substantive activities	-	-
Technical cooperation reimbursement resources	219.4	252.8
Peace-keeping operations	-	-
Total (a)	219.4	252.8
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	219.4	252.8
	Total	3 839.2

TABLE 33C.17. POST REQUIREMENTS

Evaluation and management advisory services

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993	1990-1991	1992-1993
Professional category and above								
D-2	1	1	-	-	-	-	1	1
D-1	2	2	-	-	-	-	2	2
P-5	3	3	-	-	-	-	3	3
P-4	5	5	-	-	-	-	5	5
P-3	2	2	-	-	1	1	3	3
Total	13	13	-	-	1	1	14	14
General Service category								
Principal level	2	2	-	-	-	-	2	2
Other levels	6	6	-	-	1	1	7	7
Total	8	8	-	-	1	1	9	9
Grand total	21	21	-	-	2 a/	2 a/	23	23

a/ Reimbursement of services in support of technical operation activities.

Subprogramme 7. Evaluation and management advisory services

33C.39 The activities of this subprogramme are implemented by the Evaluation and Management Services Division. Pursuant to the objective of improving the management of the United Nations, the subprogramme will place emphasis on the development of an internal evaluation system as an integral component of the planning, programming and budgeting process. In the area of management advisory services, the focus will be on management improvement and organizational studies, as well as on updating, coordinating and monitoring of organizational tools.

Activities:

1. Parliamentary services

(a) Parliamentary documentation:

(i) Reports to the Committee for Programme and Coordination: report on an in-depth evaluation of the Office of the United Nations High Commissioner for Refugees (1993); report on the triennial follow-up review of the implementation of the Committee's recommendations on the in-depth evaluation of the human rights programme (1992); report on the triennial follow-up review of the implementation of the Committee's recommendations on the in-depth evaluation of the programme on human settlements (1993); report on the scope and methodology of the in-depth evaluation of the programme on social development and humanitarian affairs (1992); report on the scope and methodology of the in-depth evaluation of United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) (1993); and report on the future timetable for in-depth evaluations (1992).

(ii) Reports to the General Assembly: a report, as required by regulation 6.4 of ST/SGB/PPBME Rules/7 (1987) entitled "Summarizing the conclusions of the Secretary-General on all evaluation studies conducted in the established evaluation programme" to assist the General Assembly in revising the medium-term plan for the period 1992-1997 (1992).

(b) Substantive services: Committee for Programme and Coordination (1992 and 1993).

2. Evaluation and management advisory services

(a) Internal self-evaluation system:

(i) Revision of Evaluation Manual (1993);

(ii) Harmonization of programme evaluation techniques and approaches through exchange of information by means of an "Evaluation Newsletter" (two issues a year); and agreements reached at a meeting of sectoral and regional evaluators (1993);

(iii) Ongoing support of self-evaluation exercises, including the supply of information from specialized databases in New York;

(iv) Assistance in organizing evaluation training seminars to regional and sectoral units (two seminars a year);

(b) Advice and assistance to management:

(i) Organizational studies of units of the Secretariat at Headquarters and in various duty stations;

(ii) Management improvement studies at Headquarters and in various duty stations;

(iii) Ad hoc advice and assistance to client units of the Secretariat;

(c) Revision and updating of the Organizational Manual of the Secretariat (ST/SGB/Organization);

(d) Review and processing of administrative issuances, including Secretary-General's bulletins, administrative instructions and information circulars required for the continued operation of the Secretariat;

(e) Preparation of the standard forms required throughout the Secretariat for verification of the collection and recording of managerial information.

Resource requirements (at revised 1991 rates)

Consultants

33C.40 A provision of $31,800, reflecting a negative growth of $15,800, is proposed. These requirements relate to consultancy services envisaged in the area of: in-depth evaluation of UNRWA for a senior consultant with knowledge of Arabic and Hebrew to review governmental, academic and media assessments of UNRWA ($20,000); and expert advice and assistance required in preparing training programmes and materials for organizing evaluation training seminars to regional and sectoral units ($11,800). Based on the above requirements, a negative growth is proposed under this heading.

Travel of staff

33C.41 Estimated requirements of $60,100 are proposed, reflecting a negative growth of $7,000, based on the projected travel programme for the Division. The provision would cover the cost of travel of the Director and his staff in order to conduct interviews and training seminars in relation to in-depth evaluation of programmes located outside Headquarters.

Rental and maintenance of office automation equipment

33C.42 A provision of $25,100 is proposed for the maintenance of existing office automation equipment and to the rental and maintenance of peripheral electronic data-processing devices connected to the mainframe.

Replacement of office automation equipment

33C.43 Estimated requirements of $17,400 would cover the cost of replacement of office automation equipment in the Division.